ELLICOTT SCHOOL DISTRICT 22

ADOPTED Budget

FY 2026/27



Ellicott School District 22
322 S. Ellicott Hwy,
Calhan, CO. 80808

Chris Smith
Superintendent

ELLICOTT SCHOOL DISTRICT 22

PROPOSED Budget

Use of Beginning Fund Balance Resolution

FY 2026/27

Use of Beginning Fund Balance Resolution

RESOLUTION NUMBER 2027-01

A Resolution of the Board of Education of the ELLICOTT SCHOOL DISTRICT 22
Authorizing the Use of a Portion of
Beginning Fund Balance as Authorized by Colorado Statutes

WHEREAS, C.R.S. 22-44-105 1.5 (a) & (c) states that a budget, duly adopted pursuant to this article, shall not provide for expenditures, inter-fund transfers, or reserves, in excess of available revenues and beginning fund balance.

WHEREAS, the Board of Education may authorize the use of a portion of the beginning fund balance in the budget, stating the amount to be used, the purpose for which the expenditure is needed, and the district's plan to ensure that the use of the beginning fund balance will not lead to an ongoing deficit.

NOW, THEREFORE, BE IT RESOLVED:

In accordance with C.R.S. 22-44-105 1.5 (a) & (c), the Board of Education authorizes the use of a portion of the fiscal year 2026-2027 Beginning Fund Balance for the following funds:

*** GENERAL FUND**, in the amount **$0** to spend down beginning fund balance.
*** PRESCHOOL FUND**, in the amount **$0** to spend down beginning fund balance.
*** FOOD SERVICE FUND**, in the amount **$0** to spend down beginning fund balance.
*** BOND REDEMPTION FUND**, in the amount **$173733** to spend down beginning fund balance.
*** CAPITAL RESERVE FUND**, in the amount **$0** to spend down beginning fund balance.

BE IT FURTHER RESOLVED, the use of this portion of the beginning fund balance for the purposes set forth.

Robert J McWilliams
PRESIDENT OF THE BOARD

6-24-26
DATE

ELLICOTT SCHOOL DISTRICT 22

PROPOSED Budget

Budget Development Assumptions

FY 2026/27

	FY 2024/25	FY 2026/27
Revenue-Based Assumptions		
October FTE Pupil Count	930.0	904.0
5-Yr Averaging Funded Pupil Count	921.5	908.2
Post-Negative Factor Per-Pupil Funding	$0	$0
Total Program Funding	$11,571,564	$12,502,950
Budget Stabilization Factor	$0	$0
Net Assessed Valuation	$60,675,680	$73,542,668
Property Tax Mill Levy Components:		
General Fund	27.000	27.000
Abatement Levy	0.000	0.000
Bond Fund	0.278	0.278
Mill Levy Override Fund	0.000	0.000
Total Mill Levy	27.278	27.278
Expenditure-Based Assumptions		
District Contribution Family Insurance Premium		
Employer PERA Contribution	21.40%	21.40%
Medicare Employer Contribution	1.45%	1.45%
Colorado Minimum Wage (1/1/24 & Estimated 1/1/25)	$14.42	$15.14
Debt-Based Assumptions		
Net Assessed Valuation	$60,675,680	$73,542,668
Gross Debt Capacity @ 20%	$12,135,136	$14,708,534
General Obligation Principal Outstanding as of Year-End		
Remaining Debt Capacity	$1,053,917.00	$920,960.00
Additional Lease Certification of Participation Debt	$4,526,338	$4,330,023

ELLICOTT SCHOOL DISTRICT 22

PROPOSED Budget

General Fund

FY 2026/27

	Actuals FY 23-24	Actuals FY 24-25	Estimated FY 25-26	PROPOSED FY 26-27	REVISED
Beginning Fund Balance					
Restricted - TABOR		430,000	430,000	430,000	
All Other Fund Balance		(1,176,785)	939,451	939,451	
Total Beginning Fund Balance		(746,785)	1,369,451	1,369,451	
Revenues					
Local Revenue		3,419,583	2,439,239	2,465,921	
Intermediate Revenue					
State Revenue		11,218,222	10,656,996	10,948,028	
Federal Revenue		932,913	673,688	642,559	
Transfers/Allocations				0	
Total Revenues		15,570,718	13,769,923	14,056,508	0
Revenue Per Pupil				*13,766*	*0*
Total Resources Available		14,823,933	15,139,374	15,425,959	
Revenue Per Pupil				*13,766*	
Expenditures					
Instructional Services	0	8,188,034	8,134,747	7,633,005	0
Pupil Services	0	4,903,564	214,140	446,629	0
Instr. Staff Support	0		0	564,372	0
General Administration	0		251,000	374,679	0
School Administration	0		800,500	854,248	0
Business Services	0		839,900	1,140,925	0
Maintenance & Operations	0		976,600	1,375,506	0
Transportation Services	0		1,014,200	584,966	0
Central Services	0	361,884	375,400	638,101	0
Other Services	0	0	370,000	362,884	0
Total Expenditures	0	13,453,482	12,976,487	13,975,316	0
Expenditure Per Pupil				*13,766*	
Other Financing Uses					
Other Financing Uses	0				
Total Other Financing Uses	0				
Surplus/(Deficit)	**$0**	**$2,117,236**	**$793,436**	**$81,192**	**$0**
Fund Balances					
Restricted - TABOR		430,000	465,937	500,000	
All Other Fund Balance		940,451	1,696,950	939,451	
Total Fund Balance		1,370,451	2,162,887	1,439,451	0 0
Total Expenditures, Other Financing Uses & Fund Balance				15,414,767	0 0
Total Appropriation(Ending Fund Balance + Expense)				**$15,414,767**	**$0**
Approriation Per Pupil				$13,766	
				908	

ELLICOTT SCHOOL DISTRICT 22

PROPOSED Budget

General Fund Expenditures

FY 2026/27

		Actuals FY 23-24	Estimated FY 24-25	Estimated FY 25-26	Proposed FY 26-27	FY 26-27
Instruction (11)						
01XX	Salaries	0	0	4,391,160	3,686,478	0
02XX	Employee Benefits			1,405,400	768,360	
03XX	Professional Services			138,478	52,000	
04XX	Property Services			5,000	1,200	
05XX	Other Services			27,809	4,000	
06XX	Supplies & Materials			352,940	257,000	
07XX	Equipment			1,500	1,000	
08XX	Other Objects			116,237	1,000	
09XX	Other Uses			0		
Total Instruction		0	8,188,034	6,438,524	4,771,038	0
Special Education (12)						
01XX	Salaries	0	0	594,103	859,050	0
02XX	Employee Benefits			232,400	196,293	
03XX	Professional Services			13,000		
04XX	Property Services			0		
05XX	Other Services			238,000	520,000	
06XX	Supplies & Materials			2,300	15,000	
07XX	Equipment			0		
08XX	Other Objects			0		
09XX	Other Uses			0		0
Total Special Education		0	0	1,079,803	1,590,343	0
Career & Technical Education (13)						
01XX	Salaries	0	0	200,000	249,327	0
02XX	Employee Benefits			48,600	56,971	
03XX	Professional Services			20,000	1,000	
04XX	Property Services			0		
05XX	Other Services			400	150,000	
06XX	Supplies & Materials			31,100	35,000	
07XX	Equipment			0		
08XX	Other Objects			0		
09XX	Other Uses			0		
Total Career & Technical Education		0	0	300,100	492,298	0
Cocurricular Education (14)						
01XX	Salaries	0	0	128,000	464,242	0
02XX	Employee Benefits			29,320	106,084	
03XX	Professional Services			29,000	55,000	
04XX	Property Services			0		
05XX	Other Services			0	15,000	
06XX	Supplies & Materials			80,000	87,500	
07XX	Equipment			0		
08XX	Other Objects			50,000	51,500	
09XX	Other Uses			0		
Total Cocurricular Education		0	0	316,320	779,326	0
Student Support Svcs (21)						
01XX	Salaries	0		139,040	358,509	0
02XX	Employee Benefits			50,100	81,919	
03XX	Professional Services			13,000		
04XX	Property Services			0		

05XX	Other Services			3,000		
06XX	Supplies & Materials			9,000	5,000	
07XX	Equipment			0		
08XX	Other Objects			0	1,200	
09XX	Other Uses			0		
Total Student Support Svcs		0	4,903,564	214,140	446,629	0
Instr Staff Support Svcs (22)						
01XX	Salaries	0		0	224,560	0
02XX	Employee Benefits			0	51,312	
03XX	Professional Services			0	20,000	
04XX	Property Services				20,000	
05XX	Other Services			0	66,000	
06XX	Supplies & Materials			0	82,500	
07XX	Equipment					
08XX	Other Objects				100,000	
09XX	Other Uses					
Total Staff Support Svcs		0		0	564,372	0
General Administration (23)						
01XX	Salaries	0		120,000	131,200	0
02XX	Employee Benefits			25,000	29,979	
03XX	Professional Services			78,000	181,000	
04XX	Property Services			0	2,000	
05XX	Other Services			0	7,000	
06XX	Supplies & Materials			3,000	10,000	
07XX	Equipment			0		
08XX	Other Objects			25,000	13,500	
09XX	Other Uses			0		
Total General Administration		0		251,000	374,679	0
School Administration (24)						
01XX	Salaries	0		625,000	671,346	0
02XX	Employee Benefits			172,000	153,402	
03XX	Professional Services			0		
04XX	Property Services			0		
05XX	Other Services			2,500	11,500	
06XX	Supplies & Materials			1,000	13,000	
07XX	Equipment			0		
08XX	Other Objects			0	5,000	
09XX	Other Uses			0		
Total School Administration		0		800,500	854,248	0
Business Services (25)						
01XX	Salaries	0		194,000	169,658	0
02XX	Employee Benefits			42,900	38,767	
03XX	Professional Services			75,000	884,500	
04XX	Property Services			0	0	
05XX	Other Services			506,000	40,000	
06XX	Supplies & Materials			12,000	5,000	
07XX	Equipment			0		
08XX	Other Objects			10,000	3,000	
09XX	Other Uses			0		
Total Business Services		0		839,900	1,140,925	0
Maintenance & Operations (26)						
01XX	Salaries	0		320,000	179,492	0
02XX	Employee Benefits			102,600	41,014	
03XX	Professional Services			150,000	120,000	
04XX	Property Services			150,000	155,000	

05XX	Other Services		0	430,000	
06XX	Supplies & Materials		240,000	350,000	
07XX	Equipment		14,000	100,000	
08XX	Other Objects		0		
09XX	Other Uses		0		
Total Maintenance & Operations		0	976,600	1,375,506	0
Student Transportation (27)					
01XX	Salaries	0	293,000	345,949	0
02XX	Employee Benefits		110,200	77,667	
03XX	Professional Services		5,000	2,250	
04XX	Property Services		25,000	17,000	
05XX	Other Services		450,000	2,500	
06XX	Supplies & Materials		131,000	139,600	
07XX	Equipment		0		
08XX	Other Objects		0		
09XX	Other Uses		0		
Total Student Transportation		0	1,014,200	584,966	0
Central Services (28)					
01XX	Salaries	0	160,000	0	0
02XX	Employee Benefits		42,400		
03XX	Professional Services		100,000		
04XX	Property Services		10,000		
05XX	Other Services		0	638,101	
06XX	Supplies & Materials		13,000		
07XX	Equipment		50,000		
08XX	Other Objects		0		
09XX	Other Uses		0		
Total Central Services		0	361,884	375,400	638,101	0
Property Services (4x)					
01XX	Salaries	0	0	0	0
02XX	Employee Benefits		0		
03XX	Professional Services		0		
04XX	Property Services		0		
05XX	Other Services		0		
06XX	Supplies & Materials		0		
07XX	Equipment		0		
08XX	Other Objects		170,000	159345	
09XX	Other Uses		200,000	203539	
Total Property Services		0	370,000	362,884	0
Total Expenditures		$0	$13,453,482	$12,976,487	$13,975,316	$0

PROPOSED Budget
General Fund Revenue
FY 2026/27

		Estimated FY 23-24	Estimated FY 24-25	Estimated FY 25-26	PROPOSED FY 26-27	REVISED FY 26-27
Local Revenues						
1110	Property Taxes			2,158,646	2,175,257	
1120	Specific Ownership Taxes (SFA)			124,917	128,664	
1140	Delinquent Taxes & Interest			3,000	2,000	
1300	Tuition			0		
1500	Earnings on Investments			92,276	90,000	
1700	Pupil Activity Fees			10,000	20,000	
19XX	Other Local Revenues			50,400	50,000	
Total Local Revenues			3,419,583	2,439,239	2,465,921	
Intermediate Revenue						
	Mineral Lease			0		
	Other Intermediate Revenue			0		
Total Intermediate Revenue						
State Revenue						
3110	State Equalization			9,680,013	10,199,028	
3235	At-Risk Funding			0		
3120	Career & Technical Education			50,000	25,000	
3130	Special Education			60,000	60,000	
3140	English Language Proficiency			32,000	32,000	
3150	Gifted & Talented			10,000	10,000	
3160	Transportation			197,983	195,000	
3230	Small & Large Rural					
3259	Read Act			22,000	22,000	
3897	Universal Preschool			400,000	400,000	
3898	On-Behalf Payment			200,000		
3899	School to Work Alliance Program			5,000	5,000	
	Other State Revenue			0		
Total State Revenues			11,218,222	10,656,996	10,948,028	
Federal Revenue						
4010	Title I			218,742	217,763	
4367	Title IIA			27,950	31,250	
4365	Title IIIA			7,600	9,897	
4424	Title IVA			18,376	16,649	
4048	Perkins			32,000	6,000	
4027	Title VIb (Special Education)			0	6,000	
4041	Federal Impact Aid			362,842	350,000	
4173	IDEA Preschool			6,178	5,000	
	ESSER Funds			0		
	Other Federal Revenue			0		
Total Federal Revenues			932,913	673,688	642,559	
Transfers/Allocations						
5219	Preschool			(225,000)		
5243	Capital Reserve					
5221	Food Service			(70,000)		
5222	Designated Purpose Grant					
5223	Pupil Activity Fund					
5231	Bond Redemption Fund					

Total Transfers/Allocations				(295,000)	
	Total Revenues		**15,570,718**	**13,474,923**	**14,056,508**
Other Financing Uses					
5400	Capital Financing Proceeds	0			
5500	Other Long Term Debt Proceeds (Including Certificates of Participation)	0			
5500	Other Sources	0			
Total Other Financing Uses		0			

ELLICOTT SCHOOL DISTRICT 22

PROPOSED Budget

General Fund Detail Budgets

FY 2026/27

Program: Instruction (11)

Program Budget Manager: Chris Smith

Program Description:

Included in this program are the expenditures incurred in planned learning activities and experiences that provide students in schools of all levels (K-12). Non-salary and benefit accounts represent funds allocated to schools (principals) based on the student count for each school. The Superintendent determines the number of FTE for each category of position based on the unique needs of each school.

		Actuals FY 24-25	Estimated FY 25-26	Estimated FY 25-26	Proposed FY 26-27	FY 26-27
Instruction (11)						
011X	Salaries			4,391,160	3,486,478	
01XX	Supplemental Pay & Stipends			0	200,000	
02XX	Employee Benefits			1,405,400	768,360	
03XX	Professional Services			138,400	52,000	
04XX	Property Services			5,000	1,200	
05XX	Other Services			27,809	4,000	
06XX	Supplies & Materials			352,940	257,000	
07XX	Equipment			1,500	1,000	
08XX	Other Objects			116,237	1,000	
09XX	Other Uses			0		-
Total Instruction				6,438,446	4,771,038	

		Actuals FY 23-24	Actuals FY 24-25	Estimated FY 25-26	PROPOSED FY 26-27		Proposed
Staff FTE:							
1XX	Administrators						
2XX	Teachers (Licensed)						
3XX	Non-Teaching Professionals						
4XX	Classified - Instructional						
5XX	Classified - School Admin						
6XX	Classified - Maint, Oper & Trans						
	Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

ELLICOTT SCHOOL DISTRICT 22

PROPOSED Budget

General Fund Detail Budgets

FY 2026/27

Program: Instruction - Special Education (12)

Program Budget Manager: BOCES/Chris Smith

Program Description:

This budget pays for educational services for students with disabilities and special needs. The primary expenditures for this program are the salaries and benefits costs for special education staff. Special Education expenditures in the General Fund are eligible for a partial reimbursement from the State of Colorado Special Education categorical funding as dictated by the Colorado public school finance act of 1994.

		Estimated	Actuals	Estimated FY 25-26	Proposed FY 26-27	FY 26-27	
Special Education (12)							
011X	Salaries			594,103	859,050		
01XX	Supplemental Pay & Stipends			0			
02XX	Employee Benefits			232,400	196,293		
03XX	Professional Services			13,000			
04XX	Property Services			0			
05XX	Other Services			238,000	520,000		
06XX	Supplies & Materials			2,300	15,000		
07XX	Equipment			0			
08XX	Other Objects			0			
09XX	Other Uses			0			
Total Special Education				1,079,803	1,590,343		

Staff FTE:		Actuals FY 23-24	Actuals FY 24-25	Estimated FY 25-26	PROPOSED FY 26-27	v FY26 Budget	REVISED
1XX	Administrators						
2XX	Teachers (Licensed)						
3XX	Non-Teaching Professionals						
4XX	Classified - Instructional						
5XX	Classified - School Admin						
6XX	Classified - Maint, Oper & Trans						
	Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

ELLICOTT SCHOOL DISTRICT 22

PROPOSED Budget

General Fund Detail Budgets

FY 2026/27

Program: 13 Instruction - Career & Technical Education (CTE)

Program Budget Manager: Jerry Kitten

Program Description:

This budget is used for students in state approved vocational programs operating in secondary schools. Expenditures made from this program are eligible for reimbursement from the Colorado Vocational Act at a rate of approximately 30%. The reimbursement revenue is a state categorical funding element from the Colorado public school finance act of 1994 and is listed in the General Fund under state revenues.

		Estimated	Actuals	Estimated FY 25-26	Proposed FY 26-27		FY 26-27
Career & Technical Education (13)							
011X	Salaries			200,000	249,327		
01XX	Supplemental Pay & Stipends			0			
02XX	Employee Benefits			48,600	56,971		
03XX	Professional Services			20,000	1,000		
04XX	Property Services			0			
05XX	Other Services			400	150,000		
06XX	Supplies & Materials			31,100	35,000		
07XX	Equipment			0			
08XX	Other Objects			0			
09XX	Other Uses			0			
Total Career & Technical Education			0	300,100	492,298		

Staff FTE:		Actuals FY 23-24	Actuals FY 24-25	Estimated FY 25-26	PROPOSED FY 26-27		REVISED
1XX	Administrators						
2XX	Teachers (Licensed)						
3XX	Non-Teaching Professionals						
4XX	Classified - Instructional						
5XX	Classified - School Admin						
6XX	Classified - Maint, Oper & Trans						
	Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

ELLICOTT SCHOOL DISTRICT 22

PROPOSED Budget

General Fund Detail Budgets

FY 2026/27

Program: 14 Instruction - Co-Curricular Activities

Program Budget Manager:

Program Description:

This program supports athletic programs and competition. These programs promote student self-esteem, school spirit and physical and mental fitness. Expenditures of this program include salaries and benefits of staff, sports dues and fees, game officials, sports transportation and sports equipment.

		Estimated	Actuals	Estimated FY 25-26	Proposed FY 26-27		FY 26-27
Co-Curricular Instruction (14)							
011X	Salaries			128,000	464,242		
01XX	Supplemental Pay & Stipends			0			
02XX	Employee Benefits			29,320	106,084		
03XX	Professional Services			29,000	55,000		
04XX	Property Services			0			
05XX	Other Services			0	15,000		
06XX	Supplies & Materials			80,000	87,500		
07XX	Equipment			0			
08XX	Other Objects			50,000	51,500		
09XX	Other Uses			0			
Total Co-Curricular Instruction			0	316,320	779,326		

		Actuals FY 23-24	Actuals FY 24-25	Estimated FY 25-26	PROPOSED FY 26-27		REVISED
Staff FTE:							
1XX	Administrators					0.00	0.00
2XX	Teachers (Licensed)					0.00	0.00
3XX	Non-Teaching Professionals					0.00	0.00
4XX	Classified - Instructional					0.00	0.00
5XX	Classified - School Admin					0.00	0.00
6XX	Classified - Maint, Oper & Trans					0.00	0.00
	Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

ELLICOTT SCHOOL DISTRICT 22

PROPOSED Budget

General Fund Detail Budgets

FY 2026/27

Program: 2100 Student Support Services

Program Budget Manager: Counselors

Program Description:

Student support services include all programs and activities in schools that support students but are not directly related to instruction. Examples include school nurses, counselors, social workers and school psychologists. The majority of expenditures are salaries and benefits of staff.

		Estimated	Actuals	Estimated FY 25-26	Proposed FY 26-27		FY 26-27
Student Support Services (21)							
011X	Salaries			139,040	358,509		
01XX	Supplemental Pay & Stipends			0			
02XX	Employee Benefits			50,100	81,919		
03XX	Professional Services			13,000			
04XX	Property Services			0			
05XX	Other Services			3,000			
06XX	Supplies & Materials			9,000	5,000		
07XX	Equipment			0			
08XX	Other Objects			0	1,200		
09XX	Other Uses			0			
Total Student Support Services				214,140	446,629		

		Actuals FY 23-24	Actuals FY 24-25	Estimated FY 25-26	Proposed FY 26-27		FY 26-27
Staff FTE:							
1XX	Administrators						
2XX	Teachers (Licensed)						
3XX	Non-Teaching Professionals						
4XX	Classified - Instructional						
5XX	Classified - School Admin						
6XX	Classified - Maint, Oper & Trans						
	Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

ELLICOTT SCHOOL DISTRICT 22

PROPOSED Budget

General Fund Detail Budgets

FY 2026/27

Program: 2200 Instructional Staff Services

Program Budget Manager: Chris Smith

Program Description:

Activities associated with assisting the instructional staff with the content and process of providing learning experiences for stu dents. These services pertain to the interaction between students and teachers, focusing on designing the curriculum training staff on training methods, assessing the student's learning and retention of the subject matter and delivering and coordinating such activities.

		Estimated	Actuals	Estimated FY 25-26	Proposed FY 26-27	FY 26-27	
Instruct Support Services (22)							
011X	Salaries				224,560		
01XX	Supplemental Pay & Stipends						
02XX	Employee Benefits				51,312		
03XX	Professional Services				20,000		
04XX	Property Services				20,000		
05XX	Other Services				66,000		
06XX	Supplies & Materials				82,500		
07XX	Equipment						
08XX	Other Objects				100,000		
09XX	Other Uses						
Total Student Support Services				0	564,372		

Staff FTE:		Actuals FY 23-24	Actuals FY 24-25	Estimated FY 25-26	Proposed FY 26-27	FY 26-27	
1XX	Administrators						
2XX	Teachers (Licensed)						
3XX	Non-Teaching Professionals						
4XX	Classified - Instructional						
5XX	Classified - School Admin						
6XX	Classified - Maint, Oper & Trans						
	Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

ELLICOTT SCHOOL DISTRICT 22

PROPOSED Budget

General Fund Detail Budgets

FY 2026/27

Program: 2300 General Administration

Program Budget Manager: Chris Smith

Program Description:

General administration is the primary central administration program of the district. This program includes the superintendent's office, Board of Education, legal fees, audit fees, and property tax collection fees. While other administrative costs show up in the 2500-2800 programs, this program is the "general" administration program that is required by the Colorado uniform chart of accounts.

		Estimated	Actuals	Estimated FY 25-26	Proposed FY 26-27		FY 26-27
General Administration (23)							
011X	Salaries			120,000	131,200		
01XX	Supplemental Pay & Stipends			0			
02XX	Employee Benefits			25,000	29,979		
03XX	Professional Services			78,000	181,000		
04XX	Property Services			0	2,000		
05XX	Other Services			0	7,000		
06XX	Supplies & Materials			3,000	10,000		
07XX	Equipment			0			
08XX	Other Objects			25,000	13,500		
09XX	Other Uses (GF Contingency)			0			
Total General Administration				251,000	374,679		

		Actuals FY 23-24	Actuals FY 24-25	Estimated FY 25-26	Proposed FY 26-27		FY 26-27
Staff FTE:							
1XX	Administrators						
2XX	Teachers (Licensed)						
3XX	Non-Teaching Professionals						
4XX	Classified - Instructional						
5XX	Classified - School Admin						
6XX	Classified - Maint, Oper & Trans						
	Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

ELLICOTT SCHOOL DISTRICT 22

PROPOSED Budget

General Fund Detail Budgets

FY 2026/27

Program: 2400 School Administration

Program Budget Manager: Building Principals

Program Description:

This program is used to account for expenditures related to school administration. The program includes Principals, Asst. Principals and School Secretaries for staffing. This program also accounts for all non-instructional expenditures or expenses not included in the classroom. Non-salary and benefit accounts, with the exception of utilities and communications, are based a formula per student.

		Estimated	Actuals	Estimated FY 25-26	Proposed FY 26-27	Forecast FY 24-25	FY 26-27
School Administration (24)							
011X	Salaries			625,000	671,346		
01XX	Supplemental Pay & Stipends			0			
02XX	Employee Benefits			172,000	153,402		
03XX	Professional Services			0			
04XX	Property Services			0			
05XX	Other Services			2,500	11,500		
06XX	Supplies & Materials			1,000	13,000		
07XX	Equipment			0			
08XX	Other Objects			0	5,000		
09XX	Other Uses			0			
Total Instruction				800,500	854,248		

Staff FTE:		Actuals FY 23-24	Actuals FY 24-25	Estimated FY 25-26	Proposed FY 26-27		FY 26-27
1XX	Administrators						
2XX	Teachers (Licensed)						
3XX	Non-Teaching Professionals						
4XX	Classified - Instructional						
5XX	Classified - School Admin						
6XX	Classified - Maint, Oper & Trans						
	Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

ELLICOTT SCHOOL DISTRICT 22

PROPOSED Budget

General Fund Detail Budgets

FY 2026/27

Program: 2500 Business Services

Program Budget Manager: Chris Smith

Program Description:

The Business Services program records and accounts for the financial operations of the district. The primary functions include financial and General Ledger reporting, accounts payable, accounts receivable and payroll. Other functions of the Business Services program include grants accounting and most CDE compliance reporting.

		Estimated	Actuals	Estimated FY 25-26	Proposed FY 26-27		FY 26-27
Business Services (25)							
011X	Salaries			194,000	169,658		
01XX	Supplemental Pay & Stipends			0			
02XX	Employee Benefits			42,900	38,767		
03XX	Professional Services			75,000	884,500		
04XX	Property Services			0	0		
05XX	Other Services			506,000	40,000		
06XX	Supplies & Materials			12,000	5,000		
07XX	Equipment			0			
08XX	Other Objects			10,000	3,000		
09XX	Other Uses			0			
Total Business Services				839,900	1,140,925		

Staff FTE:		Actuals FY 23-24	Actuals FY 24-25	Estimated FY 25-26	Proposed FY 26-27		FY 26-27
1XX	Administrators					1.00	1.00
2XX	Teachers (Licensed)					0.00	0.00
3XX	Non-Teaching Professionals					0.00	0.00
4XX	Classified - Instructional					0.00	0.00
5XX	Classified - School Admin					1.00	1.00
6XX	Classified - Maint, Oper & Trans					0.00	0.00
	Total FTE	0.00	0.00	0.00	0.00	2.00	2.00

ELLICOTT SCHOOL DISTRICT 22

PROPOSED Budget

General Fund Detail Budgets

FY 2026/27

Program: 2600 Maintenance & Operations

Program Budget Manager: Brian McNutt

Program Description:

The Maintenance & Operations program includes all of the costs of maintaining the district's facilities and grounds. The expenditures include construction, electrical, mechanical/HVAC, plumbing and grounds.

		Estimated	Actuals	Estimated FY 25-26	Proposed FY 26-27		FY 26-27
Maintenance & Operations (26)							
011X	Salaries			320,000	179,492		
01XX	Supplemental Pay & Stipends			0			
02XX	Employee Benefits			102,600	41,014		
03XX	Professional Services			150,000	120,000		
04XX	Property Services			150,000	155,000		
05XX	Other Services			0	430,000		
06XX	Supplies & Materials			240,000	350,000		
07XX	Equipment			14,000	100,000		
08XX	Other Objects			0			
09XX	Other Uses			0			
Total Maintenance & Operations				976,600	1,375,506		

Staff FTE:		Actuals FY 23-24	Actuals FY 24-25	Estimated FY 25-26	Proposed FY 26-27		FY 26-27
1XX	Administrators						
2XX	Teachers (Licensed)						
3XX	Non-Teaching Professionals						
4XX	Classified - Instructional						
5XX	Classified - School Admin						
6XX	Classified - Maint, Oper & Trans						
	Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

ELLICOTT SCHOOL DISTRICT 22

PROPOSED Budget

General Fund Detail Budgets

FY 2026/27

Program: 2700 Transportation

Program Budget Manager:

Program Description:

The Transportation program accounts for all of the expenditures to operate the district's transportation fleet. This includes bus drivers and monitors, fuel and parts for repairs. Also paid for by this program are a variety of requirements to include mobile radio support, administration of required testing, printing for safety rules and regulations and other miscellaneous expenses of operating a vehicle fleet.

		Estimated	Actuals	Estimated FY 25-26	Proposed FY 26-27		FY 26-27
Transportation (27)							
011X	Salaries			293,000	295,949		
01XX	Supplemental Pay & Stipends			0	50,000		
02XX	Employee Benefits			110,200	77,667		
03XX	Professional Services			5,000	2,250		
04XX	Property Services			25,000	17,000		
05XX	Other Services			450,000	2,500		
06XX	Supplies & Materials			131,000	139,600		
07XX	Equipment			0			
08XX	Other Objects			0			
09XX	Other Uses			0			
Total Transportation				1,014,200	584,966		

		Actuals FY 23-24	Actuals FY 24-25	Estimated FY 25-26	Proposed FY 26-27		FY 26-27
Staff FTE:							
1XX	Administrators						
2XX	Teachers (Licensed)						
3XX	Non-Teaching Professionals						
4XX	Classified - Instructional						
5XX	Classified - School Admin						
6XX	Classified - Maint, Oper & Trans						
	Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

ELLICOTT SCHOOL DISTRICT 22

PROPOSED Budget

General Fund Detail Budgets

FY 2026/27

Program: 2800 Central Services/Human Resources

Program Budget Manager: Lexie Van Patton

Program Description:

The Central Services program series typically account for the expenditures related to Human Resources and Information Technology. This includes the staffing, software costs and any other costs related to employee hiring, evaluation and dismissal. The Information Technology (IT) expenses are currently not accounted for in this program but foreseeably will in the future.

		Estimated	Actuals	Estimated FY 25-26	Proposed FY 26-27		FY 26-27
Central Services (28)							
011X	Salaries			160,000			
01XX	Supplemental Pay & Stipends			0			
02XX	Employee Benefits			42,400			
03XX	Professional Services			100,000			
04XX	Property Services			10,000			
05XX	Other Services			0	638,101		
06XX	Supplies & Materials			13,000			
07XX	Equipment			50,000			
08XX	Other Objects			0			
09XX	Other Uses			0			
Total Central Services				375,400	638,101		

Staff FTE:		Actuals FY 23-24	Actuals FY 24-25	Estimated FY 25-26	Proposed FY 26-27		FY 26-27
1XX	Administrators						
2XX	Teachers (Licensed)						
3XX	Non-Teaching Professionals						
4XX	Classified - Instructional						
5XX	Classified - School Admin						
6XX	Classified - Maint, Oper & Trans						
	Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

ELLICOTT SCHOOL DISTRICT 22

PROPOSED Budget

General Fund Detail Budgets

FY 2026/27

Program: 4000 & 5000 Property Services & Other Uses

Program Budget Manager: Chris Smith

Program Description:

The Property Services (4000) program accounts for all capital construction n the General Fund. Other Uses (5000) includes Debt

		Estimated	Actuals	Estimated FY 25-26	Proposed FY 26-27		FY 26-27
Property Services (40)							
011X	Salaries			0			
01XX	Supplemental Pay & Stipends			0			
02XX	Employee Benefits			0			
03XX	Professional Services			0			
04XX	Property Services			0			
05XX	Other Services			0			
06XX	Supplies & Materials			0			
07XX	Equipment						
08XX	Other Objects			170,000	159345		
09XX	Other Uses			200,000	203539		
Total Property Services				370,000	362,884		

Staff FTE:		Actuals FY 23-24	Actuals FY 24-25	Estimated FY 25-26	Proposed FY 26-27		FY 26-27
1XX	Administrators					0.00	
2XX	Teachers (Licensed)					0.00	
3XX	Non-Teaching Professionals					0.00	
4XX	Classified - Instructional					0.00	
5XX	Classified - School Admin					0.00	
6XX	Classified - Maint, Oper & Trans					0.00	
	Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

ELLICOTT SCHOOL DISTRICT 22

PROPOSED Budget

Food Service Fund (21)

FY 2026/27

	Actuals FY 23-24	Actuals FY 24-25	Estimated FY 25-26	Proposed FY 26-27		FY 26-27
Beginning Fund Balance						
Unspendable (Inventory)	16,138	36,524	36,524	36,524		
Restricted Fund Balance	(16,916)	87,165	87,165	34,165		
Total Beginning Fund Balance	(778)	123,689	123,689	70,689		
Revenues						
1XXX Local Revenue	37,905	149,350	27,000	25,000		
3XXX State Revenue	4,361	261,386	240,000	220,000		
4XXX Federal Revenue	601,105	510,127	400,000	400,000		
5210 Allocation from General Fund	0	0	0	49,096		
Total Revenues	643,371	920,863	667,000	694,096		
Total Resources Available	642,593	1,044,552	790,689	764,785		
Expenditures						
011X Salaries	177,133	0	0			
02XX Employee Benefits	71,666	0	0			
03XX Professional Services	43,345	0	0			
04XX Property Services	0	0	0	0		
05XX Other Services	0	0	0	0		
06XX Supplies & Materials	360,699	776,080	720,000	720,000		
07XX Equipment	18,399	0	0			
08XX Other Objects	0	0	0			
09XX Other Uses	0	0	0			
Total Expenditures	671,242	776,080	720,000	720,000		
Surplus/(Deficit)	(27,871)	144,783	(53,000)	(25,904)		
Fund Balances						
Unspendable (Inventory)	29,090	36,524	36,524	36,524		
Restricted Fund Balance	(57,739)	87,165	34,165	8,261		
Total Fund Balance	(21,094)	123,689	70,689	44,785		
Total Appropriation(Ending Fund Balance + Expense)				764,785		0

Staff FTE:						
1XX Administrators						
2XX Teachers (Licensed)						
3XX Non-Teaching Professionals						
4XX Classified - Instructional						
5XX Classified - School Admin						
6XX Classified - Maint, Oper & Trans						
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00

ELLICOTT SCHOOL DISTRICT 22

PROPOSED Budget

Pupil Activity Fund (23)

FY 2026/27

		Actuals FY 23-24	Actuals FY 24-25	Estimated FY 25-26	Proposed FY 26-27		FY 26-27
Beginning Fund Balance							
	Fund Balance	161,141	198,409	176,939	166,090		
Total Beginning Fund Balance		161,141	198,409	176,939	166,090		
Revenues							
1XXX	Local Revenue	119,697		128,015	250,000		
3XXX	State Revenue	0		0	0		
4XXX	Federal Revenue	0		0	0		
5210	Allocations from General Fund	13,548		33,086	0		
Total Revenues		133,245	292,321	161,101	250,000		
Total Resources Available		294,386		338,040	416,090		
Expenditures							
011X	Salaries	0		0	0		
02XX	Employee Benefits	0		0	0		
03XX	Professional Services	0		0	0		
04XX	Property Services	0		0	0		
05XX	Other Services	0		0	0		
06XX	Supplies & Materials	116,294		171,950	250,000		
07XX	Equipment	0		0	0		
08XX	Other Objects	0		0	0		
09XX	Other Uses	0		0	0		
Total Expenditures		116,294	313,791	171,950	250,000		
	Surplus/(Deficit)	16,951	(21,470)	(10,849)	0	0	0
Fund Balances							
	Fund Balance	178,092	176,939	166,090	166,090		0
Ending Fund Balances		178,092	176,939	166,090	166,090	0	0

Total Appropriation(Ending Fund Balance + Expense) 416,090 0

ELLICOTT SCHOOL DISTRICT 22

PROPOSED Budget

Bond Redemption Fund (31)

FY 2026/27

		Actuals FY 23-24	Actuals FY 24-25	Estimated FY 25-26	Proposed FY 26-27	FY 26-27	
Beginning Fund Balance							
	Fund Balance	849,525	726,956	763,537	0		
Total Beginning Fund Balance		849,525	726,956	763,537	0		
Revenues							
1110	Local Property Taxes	176,292	175,390	175,590	173,733		
1120	Specific Ownership (if Applicable)	0	9,761	6,370	0		
1140	Delinquent Taxes & Interest	0	0	0	0		
1141	Abatement	0	0	0	0		
1500	Interest Income	0	25,498	0	0		
1900	Other Local	0		43,794	0		
Total Revenues		176,292	210,649	225,754	173,733		
Total Resources Available		1,025,817	937,605	989,291	173,733		
Expenditures							
03XX	Professional Services	334	0	0	0		
04XX	Property Services	0	0	0	0		
05XX	Other Services	0	335	0	0		
06XX	Supplies & Materials	0	0	0	0		
07XX	Equipment	0	0	0	0		
08XX	Other Objects	0	0	0	0		
5100-0830	Debt Service/Interest	174,033	173,733	174,171	173,733		
09XX	Other Uses	0		0	0		
5100-0910	Debt Service/Principal	0	0	0	0		
Total Expenditures		174,367	174,068	174,171	173,733		
	Surplus/(Deficit)	1,925	36,581	51,583	0		
Fund Balances							
	Fund Balance	851,450	763,537	815,120	0		
Total Ending Fund Balance		851,450	763,537	815,120	0		

Total Appropriation(Ending Fund Balance + Expense) $173,733

ELLICOTT SCHOOL DISTRICT 22

PROPOSED Budget

Capital Reserve Fund (43)

FY 2026/27

	Actuals FY 23-24	Actuals FY 24-25	Estimated FY 25-26	Proposed FY 26-27		FY 26-27
Beginning Fund Balance						
Fund Balance	439,844	16,423	8,381	8,381		
Total Beginning Fund Balance	439,844	16,423	8,381	8,381		
Revenues						
1XXX Local Revenue	318			500		
3XXX State Revenue	35,216		0	0		
4XXX Federal Revenue	0		0	0		
5210 General Fund Allocation	317,513			0		
Total Revenues	353,047	647	650	500		
Total Resources Available	792,891	17,070	9,031	8,881		
Expenditures	0	0	0	0		
011X Salaries	0	0	0	0		
02XX Employee Benefits	0	0	0	0		
03XX Professional Services	0	0	0	0		
04XX Property Services	0	0	0	0		
05XX Other Services	0		0	0		
06XX Supplies & Materials	0			0		
07XX Equipment	813,036			0		
08XX Other Objects	0			0		
09XX Other Uses	0		0	0		
Total Expenditures	813,036	8,689	0	0		
Surplus/(Deficit)	(459,989)	(8,042)	650	500		
Fund Balances						
Fund Balance	(20,145)	8,381	9,031	8,881		
Total Ending Fund Balance	(20,145)	8,381	9,031	8,881		

Total Appropriation(Ending Fund Balance + Expense) $8,881

